

**T**he objectives of the Indiana Classified Forest and Wildlands Act (the Act, hereafter) are to encourage better woodland and wildlife stewardship, and protection of Indiana watersheds. Incentives for landowners to classify their lands and practice management

include significant property tax reductions, periodic land inspection by a professional forester, "green" certification for forest products, and access to DNR forest and wildlife management advice and assistance.

#### WHAT ARE CLASSIFIED FOREST AND WILDLANDS?

Classified Forest and Wildlands contain a minimum of 10 contiguous acres supporting a growth of native or planted trees, native or planted grasslands, wetlands or other acceptable types of land cover that have been set aside and managed for the production of timber, wildlife habitat and watershed protection. Lands designated as such by the state forester are eligible for property tax assessment at \$1 per acre.

The landowner does not relinquish control of classified areas, nor does the Division of Forestry become connected with ownership of the land. The program requires that the land be protected from development, livestock grazing, fires that are not part of a management plan, destructive timber harvesting practices and other inappropriate activities that threaten natural resource sustainability.

#### LIVESTOCK GRAZING AND NON-PRESCRIBED FIRES

Acreage in this program must be protected from domestic livestock. Fencing may be required if livestock are present on adjoining land. All burning on classified land must be approved through the district forester as part of the management plan for the classified area.

#### MANAGEMENT OF CLASSIFIED FOREST AND WILDLAND AREAS

The Act requires participating landowners to implement minimum resource-management standards prescribed by the Indiana Department of Natural Resources. A written management plan is required on all tracts. The plan can be prepared by any public or private professional forester or wildlife biologist but must be approved by the district forester prior to classification. Each plan must contain the management objectives of the owner and adequately describe

the present conditions of the parcel. The management plan must also describe a plan of action that meets the owner's objectives and satisfies the minimum requirements of the program. This plan can be reviewed with each five-year inspection or upon the owner's request when the conditions of the parcel or the owner's objectives change.

#### OTHER REQUIREMENTS

Classified lands must be posted with signs supplied by the Division of Forestry. These signs identify the area as Classified Forest and Wildlands and private property. The Act also requires that the landowner complete an annual report form and return it to the state forester. The form, along with a newsletter and other information, is sent to each owner annually. These reports provide information regarding the progress of forestry and wildlife management, focus attention on natural resource management issues, and advise the Division of Forestry of changes in ownership and acreage. The report also allows owners to ask for assistance.

The DNR will arrange a no-cost inspection of enrolled land at least once every five years, when the owner and forester can walk the property together, assess the growth and development of the wooded and open areas, and discuss changes in strategies.

#### HOW TO APPLY

First, contact the district forester for the county where the land is located (see map on back). The forester will visit the property to see what areas qualify. Prior to enrollment, a management plan must be prepared for each parcel and agreed to by both parties. The owner must agree to follow the plan and that changes be approved by the district forester. An application and complete, follow-up instructions will then be given to the owner, who should use those instructions, rather than those summarized in this pamphlet, thereafter.

The application requires a legal description of the area prepared by a registered surveyor. A description developed from an aerial photo and property deed will suffice. No "on-the-ground" survey is required.

The owner(s), county assessor, and, finally, the state forester must sign the application. The application must be recorded at the courthouse. The stamped, recorded copy must then be returned to the district forester.

The enrollment process can take a few weeks to several months depending on the project's complexity. The landowner may accelerate the process by hand-carrying the paperwork to the various entities.

To receive the tax benefits for the next year's tax bill, the owner must complete the process before March 1.

#### ENROLLED OWNER RESPONSIBILITIES

- Complete and mail the annual report to the district forester.
- Post at least four of the provided signs on the property.
- If ownership changes, notify the district forester.
- If boundaries change, file a revised application.

- If land is sold or conveyed, disclose to buyer that it is in the program, plus any related violations, tax liabilities or penalties.
- Allow Division of Forestry to inspect the parcel every five years.
- Follow the approved management plan and the program's minimum management standards.

#### HOW TO WITHDRAW LAND

Land can be withdrawn by completing and recording the forms available from the district forester. When only a portion is withdrawn, the remaining classified area must be at least 10 acres. The state forester may withdraw land when requirements are not met.

The withdrawal application includes the county assessor's report on the real property taxes that would have been paid had the property not been classified. The owner must pay the difference between the property tax paid while classified and what the owner would have paid if the land were not classified, plus 10 percent simple interest, for the land withdrawn. Back taxes can be collected for only the most recent 10 years. If land was classified for less than 10 years, taxes are due only for years classified.

In addition, lands may be subject to an additional penalty of \$100 per withdrawal, and another penalty of \$50 per acre withdrawn.

### FOREST OWNERS ELIGIBLE FOR AMERICAN TREE FARM SYSTEM CERTIFICATION

The Classified Forest and Wildlands Program has been recognized by the American Tree Farm System (ATFS) as meeting their rigorous set of forest sustainability standards. As a result, all Classified Forest and Wildlands owners with at least a 10-acre block of forestland are automatically qualified for ATFS certification

benefits including marketing their timber and wood products as "green certified." There is no additional cost for this benefit. Owners can opt out the ATFS certification at anytime without penalty. Participants must manage their lands in a manner consistent

with the Classified Forest & Wildlands Program requirements and the ATFS standards. ATFS standards can be found at [www.treefarmsystem.org](http://www.treefarmsystem.org).





## CLASSIFIED FOREST AND WILDLANDS QUESTIONS AND ANSWERS

**1. Must the land be fenced?** Only if it is necessary to keep out livestock.

**2. How long does the land remain in classification?** Indefinitely, unless an owner chooses to declassify the land or the state forester removes the classification because of non-compliance. If land is declassified, the current owner may incur penalties.

**3. How does sale or inheritance of land affect classified land?** The land remains under classification unless legally withdrawn. Owners must disclose the land's classification when conveying the land to a new owner. The new owner assumes the program's benefits and responsibilities. If a classified tract is divided, a revised application for each parcel must be filed with the district forester.

**4. What is the purpose of the annual report?** It allows for dialogue between the owner and the Division of Forestry. The owner can make requests for assistance, ask for signs, and report changes in address or ownership.

**5. Does the landowner have to obtain permission from the Division of Forestry to cut or sell timber?** If the timber harvest is consistent with the approved management plan, owners can sell timber from classified land without further permission from the Division of Forestry; however, owners must include timber harvest information on their next annual report form. The landowner must ensure that the harvest maintains forest productivity and required tree stocking. Harvest roads, trails, stream crossings and log yards must be stabilized to minimize erosion. Best Management Practices (BMPs) must be followed to ensure that harvesting is performed correctly. The district forester can provide the Indiana Forestry and Woodland Owners Association's (IFWOA) Directory of Professional Foresters. Professional foresters provide forest management services including timber marking and timber sale administration.

**6. Is timber harvesting required?** No; however, timber management is encouraged and land management must be compatible with timber production. A properly handled timber harvest can help maintain and improve the health and productivity of the forest for timber and for wildlife habitat. Owners who do not want to harvest timber may use other cultural tools to manipulate the forest to achieve property and program goals. Contact a professional forester for advice and assistance when harvesting timber.

**7. What types of land can be classified?** Native forests, forest

plantations, wetlands, areas of native grass and herbaceous plants, or native woody vegetation, and areas of water less than 2 acres in size or less than 4 feet in average water depth. Your district forester or district wildlife biologist will help you determine eligible areas.

**8. What are some types of land that may not be classified?**

Land that is being grazed by domestic livestock or other confined animals is not eligible. Land that is primarily populated by exotic, invasive plant species, or is being actively cultivated for non-timber agricultural crops is not eligible; however, if a cultivated crop is intended solely for wildlife food or cover, that crop is allowed.

**9. Where can I get management advice?** District foresters can provide land management advice and assistance. If you have specific wildlife management questions, contact a district wildlife biologist through your district forester or the Web site included in this publication. Private consultant foresters are available for a fee for more detailed service or to implement management activities, such as timber sales and forest restoration projects. Industry foresters can also provide management services.

**10. Does program enrollment mean my property is now open for public access?** No. The landowner retains sole ownership. Anyone who does not receive permission for access is trespassing. Access must be granted to the Division of Forestry for regular inspections.

**11. Can I have trails through my classified land?** Trails for hiking, horses and off-road vehicles are acceptable as long as the activity does not destroy the health and productivity of the area, compromise watershed protection or cause significant erosion.

**12. Do I have to do anything each year to keep up my classification?** With the exception of the annual report, there are no new papers to file each year. Program signs must remain posted as long as the land is classified.

**13. Will enrollment in the program protect my land from future development?** Only to a small degree. A landowner can withdraw from the program at any time if they are willing to pay the back taxes and associated withdrawal penalties. Conservation easement agreements offered by DNR in certain circumstances, as well as private land trusts can provide permanent protection from development.

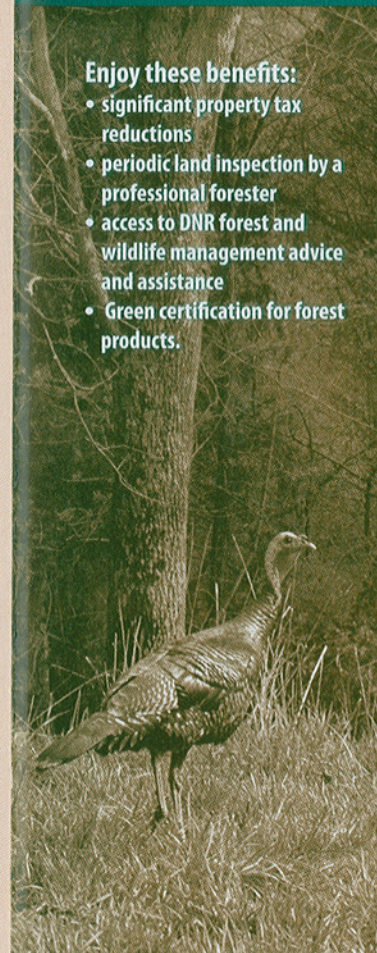
**14. How is the money from withdrawal penalties used?**

Withdrawal penalties reimburse counties for up to 10 years of property tax not paid while the land was classified. A portion of the penalty fees are deposited in the Natural Resources Foundation's Forest Restoration Fund to assist with the restoration and conservation of private forests and wildlands.

## INDIANA CLASSIFIED FOREST AND WILDLANDS PROGRAM

### Enjoy these benefits:

- significant property tax reductions
- periodic land inspection by a professional forester
- access to DNR forest and wildlife management advice and assistance
- Green certification for forest products.



Division of Forestry  
402 W. Washington St. W296  
Indianapolis, IN 46204  
Phone: (317) 232-4105  
Fax: (317) 233-3863  
[www.IN.gov/dnr/forestry](http://www.IN.gov/dnr/forestry)

